

CONFIDENTIAL

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1964

<u>No.</u>	<u>Date</u>	<u>Subject</u>
1	6 Feb 1964	Types of Financial Support Provided to the Military Services
2	1 May 1964	Review of Agent and Project Documentation
3	9 June 1964	Covert Tax Procedures
4	29 June 1964	Change of Cost Center Numbers to Financial Analysis Numbers
5.	29 June 1964	Change of Designated Symbol on Travel Orders and Vouchers
6.	29 June 64	Criteria for Certification of Disbursements & Accounts

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CONFIDENTIALCONFIDENTIAL FUNDS DIVISION
OPERATIONS AND LIAISON BRANCH

20 June 1964

NOTICE NUMBER: 74

SUBJECT : Criteria for Certification of Disbursements and Accounts

X. This notice has been prepared as an aid to Certifying Officers in determining the adequacy of support to accounts presented for certification.

XI. A. The General Accounting Office Manual, Section 4510.10, defines responsibilities of Authorized Certifying Officers as:

"The act entitled 'To fix the responsibilities of disbursing and certifying officers, and for other purposes,' provides that the officer or employee certifying a voucher for payment shall:

(1) be held responsible for the existence and correctness of the facts recited in the certificate or otherwise stated on the voucher or its supporting papers; for the legality of the proposed payment under the appropriation or fund involved; and for the correctness of the computations therein;

(2) be required to be bonded to the United States, with good and sufficient surety approved by the Secretary of the Treasury, in such amount as may be determined by the head of the department, agency, or establishment concerned, pursuant to standards prescribed by the Secretary of the Treasury, and under such conditions as may be prescribed by the Secretary of the Treasury; and

(3) be held accountable for and required to make good to the United States the amount of any illegal, improper, or incorrect payment resulting from any false, inaccurate, or misleading certificate made by him, as well as for any payment prohibited by law or which did not represent a legal obligation under the appropriation or fund involved. (Underscoring supplied)

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SUBJECT: Criteria for Certification of Disbursements and Accounts

B. Agency operations have required the granting of unusual authority to Certifying Officers, therefore, he must be particularly prudent in the exercise of this authority; especially in those cases where the normal documentation is withheld or does not come into existence in the first place because of the sensitivity of the transaction. His signature as "Authorized Certifying Officer" certifies to the following:

1. He has personally examined the document.
2. Receipts in the amount of the voucher have been furnished or a satisfactory explanation for not furnishing receipts has been supplied.
3. Disbursements were for necessary official purposes.
4. Reimbursement or credit is allowable under Agency regulations.
5. The document has been approved by proper authority.
6. All computations are accurate.

C. Quoting further from the General Accounting Office Manual, section 5020.20 states, in part:

"The original voucher must be signed and certified to by an authorized certifying officer and by the proper administrative officer of the agency concerned who is cognizant of and may truthfully certify to the facts stated in the voucher." (Underscoring supplied)

D. An approving officer's signature attests that the disbursement is in conformance with Agency Regulations, Administrative Plans, or Fiscal Annexes; and claimed expenditures are reasonable in amount, for a necessary official purpose, properly chargeable to the identified project or allotment, incurred in furtherance of the Agency mission, and he is aware of the true identity of the payee shown on each payment document. The approving officer is charged with the responsibility for establishing realistic due dates for advances, and directing advances to submit accountings and/or refund any unexpended balance of advances.

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III. Disbursements of official funds must be supported by the following:

- A. Documentation authorizing disbursement action.**
- B. Evidence that funds are available for the purpose of the disbursement.**
- C. Appropriate evidence that the disbursement was or is to be made for the purpose and to whom intended.**
- D. Evidence of receipt of property or service.**
- E. Approval by a designated approving officer.**
- F. Certification by a designated certifying officer.**

IV. Evidence that funds are available for the purpose of the disbursement.

- A. Sufficient evidence must support each disbursement request to verify that funds are available against an appropriate allotment (Citation of cost center account symbol on document relating to obligation, expenditure, property issue, or other transactions),**
- B. Evidence that funds have been obligated (An obligation reference number supported by records to indicate an obligation against a specific allotment has been incurred in the amount of the voucher),**
- C. Evidence that proper certification by an authorizing officer has been obtained (The signature of a designated authorizing officer affixed to each voucher to certify to the validity of the obligation).**

V. Appropriate evidence that the disbursement was or is to be made for the purpose and to whom intended.

- A. It is mandatory for the Certifying Officer to know that the disbursement has been or is to be made for the purpose and to whom intended and appropriate documents and signatures authorize and approve the disbursement. Proof of payment must support each claim.**

B. Common forms evidencing proper payment include the following:

- 1. Signed receipts from Recipients.**
- 2. Cancelled checks made payable to and endorsed by the recipients of the payments.**

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SUBJECT: Criteria for Certification of Disbursements and Accounts

B. (Cont.)

3. Evidence of bank transfers to the recipients.
4. In those cases where receipts are not ordinarily obtained, accountings for single disbursements in excess of \$15.00 must be supported by a certification indicating the reason why a receipt was not obtained and attesting to the fact payment has been made, the date, purpose, amount of payment, and to whom the payment was made.

C. Certifying Officers can not accept verbal or written statements from any third party that payments have been made.

VI. Evidence of receipt of property or service.

- A. A receiving report, signed by a knowledgeable and responsible officer, evidences the receipt of property or verifies fulfillment of a service contract.
- B. In the absence of receiving reports, the written certification by a knowledgeable and responsible officer that property has been received or services have been rendered on the appropriate document will suffice in lieu of a receiving report.

VII. Documentation Authorizing Disbursement Action.

- A. The statutory authority given to this Organization provides that funds may be expended for any purpose necessary to carry out its operations and it may use methods not in conformance with other Government laws and regulations. For this reason, it is necessary for each Certifying Officer to understand the philosophies which govern the interpretation and application of all confidential funds regulations and procedures. These regulations and procedures are often supplemented by documents authorizing and specifying the unusual methods to be used in the disbursement of funds and accounting to be rendered therefor. Examples are stated briefly in sub-paragraphs (1) through (8).

1. Personnel contracts.

- a. The Director of Personnel, his Deputy, and the Special Contracting Officer are authorized to execute agreements and contracts with individuals engaged by the Agency to furnish information or services. This authority is not extended to Approving Officers. All agreements, commitments, or understandings for personnel

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services negotiated in the field, when approved by Chiefs of Stations or the local designated contracting officer are forwarded to Headquarters for post-audit by the Contract Approving Officer.

b. As contract agents are independent contractors and as career agents are Government employees under contract, they and contract employees receive only the benefits and compensation specified in their written contractual agreements. These agreements supersede Agency regulations as audit criteria.

c. Staff agents have a relationship with the Agency normally entitling them to the same benefits and privileges of staff personnel. The Supplement to Staff Agent Personnel Action prescribes procedural variations to be followed to preserve the security of the staff agent's cover position, calls attention to existing policies pertinent to his staff agent status, and sets forth certain rights and obligations of the staff agent.

2. Project approvals:

The project outline is the major instrument for the authorization, review and control of specific operational activities, and reflects the proposed financial support for the project. The project outline provides factual descriptions of the activity, its value in the CS mission, the invested assets such as manpower, funds, cover, and equipment, and is the unit of control against which expenditures will be audited and accountability will be maintained. In the absence of appropriate documentation authorizing deviations, agency regulations provide the audit criteria to be applied to project expenditures. While a copy of the project outline is not normally made available for CPD files, the Division is notified of each project approval and the Certifying Officer should endeavor to review the outline.

3. Fiscal Annexes:

A Fiscal Annex is prepared to authorize exceptions to the normal accounting and audit criteria, and will specify the provisions for funding, accounting, and write-off of all subsidy projects under \$100,000.00 or other projects where special authorities and limitations are prescribed. The Fiscal Annex represents agreement between the DD/S and the DD/P of the accounting mechanics to be followed for the project involved. The Fiscal Annex should

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b. DCI Approved Memoranda represent examples of special authority documents.

VIII. In summary the certifying officer should insure proposed payments are proper, the "flow of cash" is clearly stated in appropriate documents, points of accountability are determined and action to record accountability at each successive point will be initiated, adequate accounting data is being or will be furnished to support the charge to expense, and an easily followed audit trail is to be established.

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Chief, Operations and Liaison
Confidential/Funds Division

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29 June 1964

MEMORANDUM FOR: Chief, Policy and Systems Staff
Chief, Fiscal Division
Chief, Confidential Funds Division
Chief, Industrial Contract Audit Division
Chief, Monetary Division

SUBJECT : Change of Designated Symbol on Travel
Orders and Vouchers

Due to the reorganization of 5 January 1964, the
designated symbol on all travel orders and vouchers for
the Office of Finance will be "OF" effective 1 July 1964.



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Administrative Officer
Office of Finance

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29 June 1964

MEMORANDUM FOR: Chief, Policy and Systems Staff
Chief, Fiscal Division
Chief, Confidential Funds Division
Chief, Industrial Contract Audit Division
Chief, Monetary Division

SUBJECT : Change of Cost Center Numbers to Financial Analysis Numbers

For your information the new Financial Analysis Numbers for the following organization units of the Office of Finance are as follows:

	<u>Voucherized</u>	<u>Unvoucherized</u>
Policy and Systems Staff	5277-0001	5177-0001
Fiscal Division	5277-0002	5177-0002
Confidential Funds Division	5277-0003	5177-0003
Industrial Contract Audit Division	5277-0004	5177-0004
Monetary Division	5277-0005	5177-0005
Development Complement	5277-0006	5177-0006



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